

STATE OF NEW MEXICO - TAXATION & REVENUE DEPARTMENT

INSTRUCTIONS FOR PREPARATION OF THE FUEL RETAILER REPORT

For the purpose of these instructions, **Gasoline** means any flammable liquid hydrocarbon used primarily as fuel for the propulsion of motor vehicles, motorboats or aircraft, with the exception of products specially prepared and sold for use in aircraft propelled by turbo-prop or jet-type engines; **Ethanol** means gasoline containing a minimum of ten percent by volume of denatured ethanol, of at least one hundred ninety-nine proof, exclusive of denaturants; **Special Fuel** means any diesel-engine fuel, bio-diesel fuel or kerosene used for the generation of power to propel a motor vehicle;

All fuel, which is purchased in New Mexico by a fuel retailer from a registered distributor or supplier, or from any other source, must be reported on this form. This **information report** is due on or before the twenty-fifth (25th) day of the month following the month in which gasoline, ethanol or special fuel is purchased. Failure to file this information report in a timely manner will result in a fifty-dollar (\$50) penalty, over and above any other penalties that may apply.

Please read the following instructions to accurately complete this report:

- Check the appropriate box to indicate whether this is an **original** or **amended** report.
- Enter the **month** and **year** that the fuel purchases occurred.
- Enter the Federal Employer ID Number (**FEIN**), your Social Security Number (**SSN**) IF the business is a sole proprietorship, or the Business Number (**BN** if Canada or Mexico based business).
- Enter the New Mexico **CRS ID** number of the business.
- Enter the **name** and **location address** of the business.

Line 1 - Beginning Physical Inventory: Enter the total number of gallons of each product in inventory on the first day of the report month. These amounts must agree with the previous month's ending inventory.

Line 2 - Receipts: Enter the number of gallons of each product purchased during the report month on the schedules that are provided with this report. There is one schedule for gasoline and ethanol purchases and a separate schedule for special fuel purchases. Please see the instructions for completing the schedules. After the schedules are completed, enter the total number of gallons of each product purchased on this line.

Line 3 - Gallons Sold During Month: Enter the total number of gallons of each product sold during the report month.

Line 4 - Gain or (Loss): This amount can account for gain or loss in inventory due to expansion or evaporation of fuel, or other factors such as acts of God or human error. This amount may be the difference between your physical and book inventories. Write in or attach an explanation for the difference.

Line 5 - Ending Physical Inventory: Enter the total number of gallons of each product in inventory on the last day of the report month. These amounts should equal Line 1 plus Line 2 minus Line 3 plus or minus Line 4. These amounts must agree with the next month's beginning inventory.

- The report must be **signed** by the owner or authorized agent.
- Enter the **title** of the person signing the report.
- **Print** the **name** of the person signing the report.
- Enter the **date** the report is signed.
- Enter the **phone #**, **FAX #** and **Email address** of the person signing the report.

INSTRUCTIONS FOR PREPARING THE PURCHASE SCHEDULES THAT SUPPORT THE FUEL RETAILER REPORT

- Use the "Schedule of Gasoline Purchases" for all **gasoline** and **ethanol** purchased during the report month. Use the "Schedule of Special Fuel Purchases" for all **diesel fuel** and **other** products purchased during the report month.
- Enter the **name** of the business.
- Enter the **FEIN**, the **SSN** or the **BN**.
- Enter the **Schedule Type** (see examples of the schedule types below).
- Enter the **month** and **year** that the fuel purchases occurred.
- **Check** the appropriate **box** indicating the type of fuel product that was purchased. Complete a **separate schedule** for **each type of fuel** purchased. See pages 4 & 5 of these instructions for additional product codes.

SCHEDULE TYPE 1 - Report all fuel purchased from a registered distributor, supplier or other source within the state of New Mexico on which the excise tax has been paid.

Please Note: This should include most or all of the fuel you purchase, but the ***Retailer is responsible*** for asking the seller to advise if any fuel purchased has been excluded from the excise tax.

SCHEDULE TYPE 2 - Report all fuel purchased from a registered distributor, supplier or other source within the state of New Mexico on which the excise tax has NOT been paid. Examples of this can include dyed fuel; fuel purchased for off-road use; fuel transported off of Indian land; or fuel purchased for sale to the US, NATO, NM or Local

governments, or Indian Tribes for their use.

Please Note: The **Retailer is responsible** for reporting and payment of New Mexico **gross receipts tax** on fuel sold by the Retailer that has been excluded from the excise tax. The **exception** to this is the sale of fuel to the US government, NATO, NM or Local government, or Indian Tribes **if** the fuel is placed into the supply tank of a vehicle registered to one of these government entities. All sales subject to this gross receipts exception must be supported by documentation, and that documentation must be kept in the Retailer's records for at least three years.

Please complete **one line** on the schedule for **EACH load** of fuel you receive during the report month.

Column 1 - Distributor Purchased From: Enter the name and city location of the distributor, supplier or other source from which the fuel was purchased.

Column 2 - Distributor's FEIN: Enter the FEIN, SSN or BN of the distributor, supplier or other source from which the fuel was purchased.

Column 3 - Date Received: Enter the date when the fuel was delivered to the retail station.

Column 4 - BOL or Invoice Number: Enter the original Bill Of Lading number if available. If not, enter the invoice number of the purchase.

Column 5 - Gallons Purchased: Enter the number of gallons received in the load of fuel purchased.

- Please calculate and enter the **Total number of Gallons** on each schedule.
- **Enter the total** number of **gallons** purchased in the appropriate product column on Line 2 on the first page of the Fuel Retailer Report.

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If you have any questions, please call the **Special Tax Programs & Services** office in Santa Fe at 505-827-0765.

Please mail your report and accompanying schedules to the address shown at the top of the first page of the Fuel Retailer Report. The envelope must be postmarked by the 25th of the month following the month that the fuel was purchased in order to avoid the \$50 penalty imposed for late filing.

Uniform Forms FTA Product Codes

FTA Motor Fuel Tax Section Uniformity Committee adopted the PIDX code system for the product codes used on the Uniform forms.

<u>Product</u>	<u>Code</u>
Alcohol.....	123
Ethanol.....	241
Methanol.....	243
Aviation Gasoline.....	125
Blending Components.....	122
Additive Miscellaneous.....	090
Benzene.....	248
Butane, including butane-propane mix.....	055
Butylene.....	198
ETBE.....	249
Ethane.....	052
Ethylene.....	196
Isobutane.....	058
MTBE.....	093
Methane.....	265
Napthas.....	126
Pentanes, including isopentanes.....	059
Propylene.....	075
Raffinates.....	223
TAME.....	121
Toluene.....	199
Transmix.....	100
Waste Oil.....	091
Xylene.....	076
Biodiesel - Pure (Undyed (B100)).....	284
Biodiesel - Pure (Dyed (B100)).....	290
Compressed Natural Gas.....	224
Diesel Fuel - dye added.....	228
High Sulfur Diesel - dye added.....	226
Low Sulfur Diesel - dye added.....	227
No 1 Diesel - dye added.....	231
Diesel Fuel #4 - dye added.....	153

<u>Product</u>	<u>Code</u>
Diesel Fuel - undyed.....	160
Low Sulfur diesel #1 - undyed.....	161
Low Sulfur Diesel #2 - undyed.....	167
No. 1 Fuel Oil - undyed.....	150
Diesel Fuel #4 - undyed.....	154
#1 High Sulfur Diesel - undyed.....	282
#2 High Sulfur Diesel - undyed.....	283
Excluded Liquid (Mineral Oil).....	077
Gasoline.....	065
Gasoline MTBE.....	071
Gasohol Ethanol Blend.....	124
Gasohol 10%.Ethenol Blend.....	139
Gasohol 7.7%.Ethenol Blend.....	141
Gasohol 5.7%.Ethenol Blend.....	140
E75..75% Ethenol..25% gasoline.....	078
E85...85% Ethanol 15% gasoline	079
Heating Oil.....	152
Jet Fuel.....	130
Kerosene - undyed.....	142
Low Sulfur Kerosene - undyed.....	145
High Sulfur Kerosene - undyed.....	147
Kerosene - dye added.....	072
Low Sulfur Kerosene - dye added.....	073
High Sulfur Kerosene - dye added.....	074
Liquid Natural Gas.....	225
Marine Gas Oil.....	280
Marine Diesel Oil.....	279
Mineral Oils.....	281
Organic Oils.....	960
Propane.....	054
Residual Fuel Oil.....	175
Soy Oil.....	285

Undefined products.....	092
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